Section 6   Business e-file Transmission and Response Overview

6.1   Transmission File Overview

This section provides an overview and description of the method prescribed for assembling business return files for electronic transmission. It also provides details about responses to transmissions, receipts, and acknowledgements. Like the Internal Revenue Service, we have defined the component data structures for electronic filing.

Where appropriate, we have incorporated; by reference or emulation, structures and mechanisms already defined by the IRS for its business e-file program, *MeF*. We often use the same terminology as well. The most prominent similarities between the state and federal programs are the layout of *Submissions* returns and the use of XML and Schemas to define data structures.

A notable difference between the FTB and the IRS is that we use a Secure Web Internet File Transfer (SWIFT) application for quickly and securely exchanging files over the Internet *via HTTPS and FTPS*, instead of the *web services* method used by the IRS. Since the California Business e-file Program does not use *web services*, our transmission structure does not require, nor will it support, SwA- &/or DIME-formatted messages.

Transmitting returns via SWIFT requires use of a unique SWIFT User ID and password. You **do not** use your ETIN and modem password to access SWIFT. If you have a SWIFT User ID and password for transmitting individual e-file returns you must obtain a separate user ID and password to transmit business e-file returns. To obtain a SWIFT User ID and password or to get more information about accessing SWIFT for e-file, contact e-Programs Customer Service at (916) 845-0353.

Transmissions files sent via SWIFT are compressed (in a ZIP-archive structure) and the ZIP file is uniquely named.

In addition to standard acknowledgements, SWIFT also issues receipts to your "From FTB" mailbox, verifying successful receipt of each transmission.

SWIFT does not require you to retrieve your receipts or acknowledgements prior to transmitting new files, however, we encourage you to regularly download your receipts and acknowledgements.

6.2   Data and File Compression

FTB uses a nested, Zip-archive file structure for transmissions. The transmissions themselves, as well as the attachments, are compressed using the DEFLATE (#8) method with the *Normal* (default) algorithm setting. Zipped attachments are included in an *outer* ZIP transmission file to create a single file.

Business e-file transmissions, as well as any data compressed and included therein as an attachment, must conform to the ZLIB Compressed Data Format Specification v3.3 (RFC 1950) and the DEFLATE Compressed Data Format Specification v1.3 (RFC 1951). The internal data structure of compressed data must conform to operation-specific definitions as defined within this section.

Also included in the Business e-file transmission file is a "Transmission Manifest" to preserve the data elements contained within the IRS's SOAP portion. The "Transmission Manifest" has only one layer of compression (while attachments have two).

The following is an example of a typical transmission scenario:

1. A state return and its attachments, including a copy of the federal return, and a manifest of contents are compressed into a single *Submission* file (a ZIP archive).

2. One or more Submission files/archives and a manifest of contents are compressed into a single *Transmission* file (a ZIP archive) and uploaded to the SWIFT system by a transmitter.

3. FTB responds to each successfully received Transmission by creating a *XML – formatted Receipt* response containing a unique, FTB-generated identifier known as the "Transmission Serial Number". This receipt is made available to the appropriate transmitter for retrieval from within their SWIFT "FromFTB" mailbox. A "Receipt" is **not** compressed since it is a single file that doesn't require a manifest and is already very small in size.

4. After processing a successfully received Transmission, FTB creates an *Acknowledgements* (ACKs) response that references the specific Transmission, all of the Submissions within, and their acceptances/rejections/specific errors/etc. This acknowledgement is made available only to the appropriate transmitter for retrieval from within their SWIFT "FromFTB" mailbox. "ACKs" have only one layer of compression and no manifest.

6.3 Business e-file Transmission

Initial "inbound" Business e-file Transmission files use the naming convention: **<TransmissionID> + ".zip"**

TransmissionID - The transmission ID uniquely identifies a transmission and must be exactly 20 characters long. To ensure the global uniqueness of a transmission ID, the following format is required (see Table 1-1):

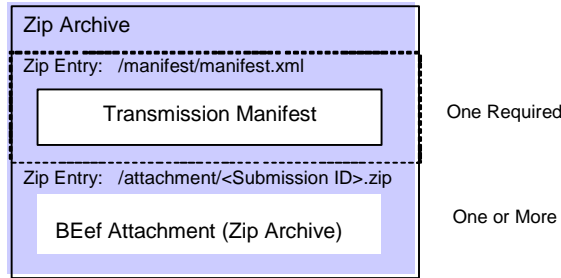**Table 1-1**: **Transmission ID Format**

Element	Description
First 5 digits	ETIN
Next 4 digits	Current year
Next 3 digits	Julian date
Next 8 digits	Sequence number that uniquely identifies transmissions sent within a day for that ETIN.

For example, with a *Transmission ID* of "00130200607312345678":

- "00130"   = ETIN;
- "2007"   = Current year;
- "073"   = Julian date;
- "12345678"   = Daily unique ETIN Sequence number.

Figure 1-1 shows the logical structure of transmissions supported by the Business e-file system. This transmission type has an "outer" ZIP file that contains a manifest and one or more "inner" ZIP file attachments.

Figure 1-1: **Structure of California Business e-file Transmission (BEef)**

- **Transmission Manifest -** An XML document containing metadata about the transmission (see Table 1-2 and Exhibit 1-1).
- **Business e-file Attachment(s) -** Operation-specific data containers (currently, only *Submissions*). Attachments are compressed and converted to a binary, ZIP-archive file format.

Table 1-2: **Transmission Manifest Elements**

Element	Definition
Transmission ID	A globally unique ID provided by the transmitter that must be unique for the transmitter for the tax year. (See Table 1-1).
ETIN	Electronic Transmitter Identification Number of the transmitter sending the transmission.
Transmission Category	Type of transmission - [T]est or [P]roduction.
Transmission Timestamp	(Optional) The transmitter's time of transmission to FTB.
Submission Data List	The Submission Data List contains: • Count - Count of the number of items in the list, which matches the number of submissions within this transmission. • Submission Data that consists of: • Submission ID – A Submission ID that will match up with a corresponding Submission ID in the manifest of one of the attached submissions. • Electronic Postmark- The time and date that the return was created.

Exhibit 1-1: Transmission Manifest

```
<?xml version="1.0" encoding="UTF-8"?>
<CA-TransmissionManifest xmlns="http://www.ftb.ca.gov/efile"
                    xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
                    xmlns:irs="http://www.irs.gov/efile"
          xsi:SchemaLocation="http://www.ftb.ca.gov/efile CA-Manifests.xsd"
   transmissionManifestVersion="2006v2.0"
     importedIrsSchemaVersion="2006v1.0">

     <TransmissionId>0013020070731234567 8</TransmissionId>
     <ETIN>00130</ETIN>
     <TransmissionCategory>T</TransmissionCategory>
     <TransmissionTimestamp>2007-03-14T15:20:23-08:00</TransmissionTimestamp>

     <SubmissionDataList>
          <Count>1</Count>

          <SubmissionData>
               <SubmissionId>0034972007073123456a</SubmissionId>
               <ElectronicPostmark>2007-03-14T15:15:57-08:00</ElectronicPostmark>
          </SubmissionData>
     </SubmissionDataList>
</CA-TransmissionManifest>
```

6.4 Submission Attachments

Submission attachments use the naming convention: <**SubmissionID**> + "**.zip**"

SubmissionID - The submission ID uniquely identifies a submission and must be 20 characters in length. To ensure the global uniqueness of a submission ID, the following format is required (see Table 1-3):
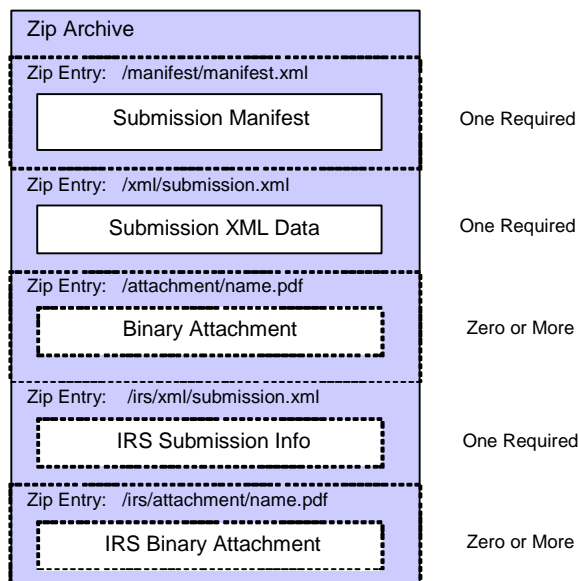
Table 1-3: Submission ID Format

Element	Description
First 6 digits	EFIN
Next 4 digits	Current year
Next 3 digits	Julian date
Last 7 digits	Sequence number that uniquely identifies submissions sent within a day for that EFIN.

For example, with a *SubmissionID* of "00349720060731234567":

- o "003497"   = EFIN;
- o "2007"   = Current year;
- o "073"   = Julian date;
- o "123456a"   = Daily unique EFIN Sequence number.

A Submission is a single business entity's tax data. Created by an ERO, these attachments (see Figure 1-2) are sent one or more at a time from transmitters to (SWIFT) via Transmissions ("outer" ZIP files).

Figure 1-2: Structure of Submission Attachment

Zip Archive	
Zip Entry: /manifest/manifest.xml — **Submission Manifest**	One Required
Zip Entry: /xml/submission.xml — **Submission XML Data**	One Required
Zip Entry: /attachment/name.pdf — **Binary Attachment**	Zero or More
Zip Entry: /irs/xml/submission.xml — **IRS Submission Info**	One Required
Zip Entry: /irs/attachment/name.pdf — **IRS Binary Attachment**	Zero or More

- **Submission Manifest -** An XML document containing metadata about the submission (see Table 1-4 and Exhibit 1-2).
- **Submission XML Data -** An XML document that conforms to its indicated submission type's CA FTB XML Schema.
- **Binary Attachment -** A PDF file containing any taxpayer business documents associated with the submission with content as allowed by rules defined by CA Business e-file Program. Information describing the binary file is included in the Submission XML Data (*CA-BinaryAttachment.xsd*).

- **IRS Submission Info -** An XML document that conforms to its indicated submission type's IRS XML Schema.
- **IRS Binary Attachment -** A PDF file containing any taxpayer business documents associated with the IRS submission with content as allowed by rules defined by the IRS. Information describing the binary file is included in the Submission XML Data, according to IRS XML Schema definitions.

Table 1-4: Submission Manifest Elements

Element	Definition
Submission ID	A globally unique identifier for the received submission created by the originator. (See Table 1-3).
EFIN	IRS-provided Electronic Filer Identification Number of the originator of the submission.
Government Code	Identifies the government entity where the submission is to be filed - IRS, state, or other jurisdiction codes (always "CAST" for State of California).
Submission Type	Identifies the type of document being filed, using State form numbers or identifiers.
Tax Year	The tax year the submission applies to.
Submission Category	Identifies the submission category: ▪ "CORP" (Corporation) ▪ "EO" (Exempt Organization), or ▪ "PART" (Partnership)
CA Business Entity ID	(Optional) The filers' unique California BE identifier (depending on form-type filed): ▪ Corporation # [7 digits] ▪ FEIN (Federal Employment ID #) [9 digits] ▪ SOSG (Secretary of State General Partnership #) [12 digits], or ▪ TEMP (temporary #) [7 digits]
Name Control	(Optional) Name Control of the business taxpayer (Legal Characters: A-Z, 0-9, hyphen, and ampersand; Illegal Characters: spaces and symbols).
IRS Submission ID	(Optional) The submission ID of an IRS submission that the processing of this state submission depends on.

Exhibit 1-2: Submission Manifest

```
<?xml version="1.0" encoding="UTF-8"?>
<CA-SubmissionManifest xmlns="http://www.ftb.ca.gov/efile"
                 xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
                 xmlns:irs="http://www.irs.gov/efile"
         xsi:SchemaLocation="http://www.ftb.ca.gov/efile CA-Manifests.xsd"
   submissionManifestVersion="2006v2.0"
    importedIrsSchemaVersion="2006v1.0">

     <SubmissionId>0034972007073123456a</SubmissionId>
     <EFIN>003497</EFIN>
     <GovernmentCode>CAST</GovernmentCode>
     <SubmissionType>100</SubmissionType>
     <TaxYear>2006</TaxYear>
     <SubmissionCategory>CORP</SubmissionCategory>
     <CA-BusinessEntityId>1234567</CA-BusinessEntityId>
     <NameControl>NB3C</NameControl>
     <IRSSubmissionId>0034972007073123456b</IRSSubmissionId>
</CA-SubmissionManifest>
```

6.5   Receipt Response

The corresponding "outbound" Business e-file response file (Receipt) uses the naming convention:

<TransmissionID> + "**.**" + **<Transmission Serial #>** + "**R.xml**"

ReceiptID - The receipt ID uniquely identifies a transmission's receipt and must be 30 characters long. To ensure the global uniqueness of a receipt ID, the following format will be used (see Table 1-5):
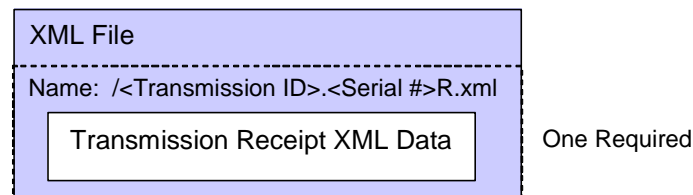
Table 1-5: Receipt ID Format

Element	Description
First 20 digits	Transmission ID (see Table 1-1).
Next character	Value separator - "."
Next 8 digits	Transmission Serial Number (FTB generated unique ID sent to the transmitter as a receipt).
Last 1 alpha character	Response Type - "R" (Receipt).

Receipts are XML documents created (see Figure 1-3) for each transmission that is successfully received by the Business e-file system. Once the receipt is generated it is then made available only to the appropriate transmitter for retrieval from within their SWIFT "FromFTB" mailbox.

Reminder: A receipt acknowledges only the successful receipt of the transmission file by SWIFT. It is not an acknowledgement that the file was successfully processed or accepted by the e-file system.

Figure 1-3: Structure of Receipt Response

XML File

Name: /<Transmission ID>.<Serial #>R.xml

Transmission Receipt XML Data   One Required

Receipt XML Data – An XML document that contains one Business e-file Transmission Receipt (see Table 1-6).

Table 1-6: Transmission Receipt Elements

Element	Definition
Transmission ID	A globally unique ID provided by the transmitter that must be unique for the transmitter for the tax year (see Table 1-1).
Receipt Timestamp	The date and time the CA FTB received the transmission.
Transmission Serial Number	A unique FTB-generated ID sent to the transmitter as a receipt.

Exhibit 1-3: Transmission Receipt

```
<?xml version="1.0" encoding="UTF-8"?>
<CA-TransmissionReceipt xmlns="http://www.ftb.ca.gov/efile"
                xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
                xmlns:irs="http://www.irs.gov/efile"
        xsi:SchemaLocation="http://www.ftb.ca.gov/efile CA-Responses.xsd"
    transmissionReceiptVersion="2006v3.0"
      importedIrsSchemaVersion="2006v2.0">

    <TransmissionId>00130200707312345678</TransmissionId>
    <ReceiptTimestamp>2007-03-14T15:25:36-08:00</ReceiptTimestamp>
    <TransmissionSerialNumber>12345678</TransmissionSerialNumber>
</CA-TransmissionReceipt>
```

6.6 Acknowledgement Response

The corresponding "outbound" Business e-file response file uses the naming convention:
 <**TransmissionID**> + "**.**" + <**Transmission Serial #**> + "**A.zip**"

AcknowledgementsID - The acknowledgements ID uniquely identifies a transmission's acknowledgements and must be 30 characters long. To ensure the global uniqueness of an acknowledgements ID, the following format will be used (see Table 1-7):
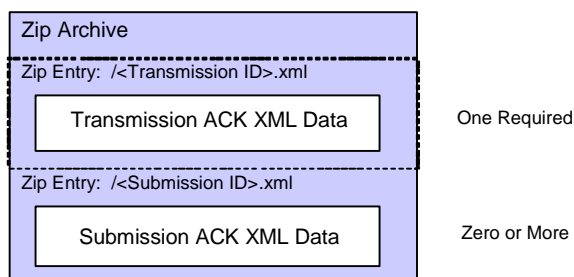
Table 1-7: Acknowledgements ID Format

Element	Description
First 20 digits	Transmission ID (see Table 1-1).
Next character	Value separator - "."
Next 8 digits	Transmission Serial Number (FTB generated unique ID sent to the transmitter as a receipt).
Last 1 alpha character	Response Type - "A" (Acknowledgements).

Depending on the document contained therein, use the following naming conventions:

<**TransmissionID**> + "**.xml**" for *Transmission* Acknowledgements;
<**SubmissionID**> + "**.xml**" for *Submission* Acknowledgements.

Acknowledgements are XML documents created for each transmission and submission processed by the Business e-file system. They are then "ZIP"-ed into an archive (see Figure 1-4) and made available only to the appropriate transmitter for retrieval from within their SWIFT "FromFTB" mailbox.

Figure 1-4: Structure of Acknowledgements Response

- **Transmission ACK XML Data** – An XML document that contains one Transmission Acknowledgement (see Table 1-8).
- **Submission ACK XML Data** – An XML document that contains one Submission Acknowledgement (see Table 1-9).

Table 1-8: Transmission Acknowledgement Elements

Element	Definition
Transmission ID	A globally unique ID provided by the transmitter that must be unique for the transmitter for the tax year.
ETIN	Electronic Transmitter Identification Number of the transmitter sending the transmission.
Transmission Category	Type of transmission - [T]est or [P]roduction.
Receipt Timestamp	(Optional) The date and time the CA FTB received the transmission.
Transmission Serial Number	A unique FTB-generated ID sent to the transmitter as a receipt.
Transmission Status	Indicator whether the transmission is [A]ccepted or [R]ejected.
Status Timestamp	The date and time the transmission's status was acknowledged.
Error List	(Optional) List of Validation Errors (see Table 1-10) for a rejected transmission.

Exhibit 1-4: Transmission Acknowledgement

```xml
<?xml version="1.0" encoding="UTF-8"?>
<CA-TransmissionAcknowledgement xmlns="http://www.ftb.ca.gov/efile"
                         xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
                         xmlns:irs="http://www.irs.gov/efile"
                  xsi:schemaLocation="http://www.ftb.ca.gov/efile CA-Responses.xsd"
   transmissionAcknowledgementVersion="2006v2.0"
            importedIrsSchemaVersion="2006v1.0">

      <TransmissionId>00130200707312345678</TransmissionId>
      <ETIN>00130</ETIN>
      <TransmissionCategory>T</TransmissionCategory>
      <ReceiptTimestamp>2007-03-14T15:25:36-08:00</ReceiptTimestamp>
      <TransmissionSerialNumber>12345678</TransmissionSerialNumber>
      <TransmissionStatus>R</TransmissionStatus>
      <StatusTimestamp>2007-03-14T15:30:16-08:00</StatusTimestamp>

      <ErrorList errorCount="1">
            <Error errorId="1">
                  <XPath>CA-TransmissionManifest/SubmissionDataList/Count</XPath>
                  <ErrorCategory>Noncorrectable</ErrorCategory>
                  <ErrorMessage>
                        The "Count" of submissions in the [SubmissionDataList]
                        does not equal the actual number of
                        submission ZIP archives/files attached.
                  </ErrorMessage>
                  <RuleNumber>T0000-010</RuleNumber>
                  <Severity>S</Severity>
                  <DataValue>Count value: 100</DataValue>
            </Error>
      </ErrorList>
</CA-TransmissionAcknowledgement>
```

Table 1-9: Submission Acknowledgement Elements

Element	Definition
Submission ID	A globally unique identifier for the received submission created by the originator.
EFIN	IRS-provided Electronic Filer Identification Number of the originator of the submission.
Government Code	Identifies the government entity where the submission is to be filed - IRS, state, or other jurisdiction codes (always "CAST" for State of California).
Submission Type	Identifies the type of document being filed, using State form numbers or identifiers.
Tax Year	The tax year the submission applies to.
Submission Category	Identifies the submission category: ▪ "CORP" (Corporation)) ▪ "EO" (Exempt Organization), or ▪ "PART" (Partnership)
Electronic Postmark	(Optional) The time stamp indicating when the transmitter received the originated return before sending it on to the CA FTB.
Filing Status	[A]ccepted or [R]ejected filing status of the submission.
Status Timestamp	The date and time the submission's filing status was acknowledged.
IRS Submission ID	(Optional) The submission ID of an IRS submission that the processing of this state submission depends on.
CA Business Entity ID	(Optional) The filers' unique California BE identifier (depending on form-type filed): ▪ Corporation # [7 digits] ▪ FEIN (Federal Employment ID #) [9 digits] ▪ SOSG (Secretary of State General Partnership #) [12 digits], or ▪ TEMP(Temporary #) [7 digits].
Tax Period End Date	(Optional) The tax period end date of the submission.
Completed Validation	(Optional) Indicates whether the submission went through all possible validation processing ('true') or not ('false').
Embedded CRC32	(Optional) Embedded ZIP CRC32 checksum ("0x" + 8-digit Hexadecimal value).
Computed CRC32	(Optional) CA FTB computed CRC32 checksum ("0x" + 8-digit Hexadecimal value).
Taxable Income	(Optional) Taxable income.
Total Tax	(Optional) Total tax.
Error List	(Optional) List of Validation Errors (see Table 1-10) for a rejected submission.

Exhibit 1-5: Submission Acknowledgement

```xml
<?xml version="1.0" encoding="UTF-8"?>
<CA-SubmissionAcknowledgement xmlns="http://www.ftb.ca.gov/efile"
                        xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
                        xmlns:irs="http://www.irs.gov/efile"
                xsi:schemaLocation="http://www.ftb.ca.gov/efile CA-Responses.xsd"
    submissionAcknowledgementVersion="2006v2.0"
            importedIrsSchemaVersion="2006v1.0">

    <SubmissionId>0034972007073123456a</SubmissionId>
    <EFIN>003497</EFIN>
    <GovernmentCode>CAST</GovernmentCode>
    <SubmissionType>100</SubmissionType>
    <TaxYear>2006</TaxYear>
    <SubmissionCategory>CORP</SubmissionCategory>
    <ElectronicPostmark>2007-03-14T15:15:57-08:00</ElectronicPostmark>
    <FilingStatus>R</FilingStatus>
    <StatusTimestamp>2007-03-14T15:35:23-08:00</StatusTimestamp>
    <IRSSubmissionId>0034972007073123456b</IRSSubmissionId>
    <CA-BusinessEntityId>1234567</CA-BusinessEntityId>
    <TaxPeriodEndDate>2007-04-15</TaxPeriodEndDate>
    <CompletedValidation>false</CompletedValidation>
    <EmbeddedCRC32>0xd87d7c97</EmbeddedCRC32>
    <ComputedCRC32>0xd87d7c97</ComputedCRC32>
    <TaxableIncome>0</TaxableIncome>
    <TotalTax>1</TotalTax>

    <ErrorList errorCount="1">
        <Error errorId="1">
            <XPath>CA-Return/CA-ReturnHeader/TaxPeriodEndDate</XPath>
            <ErrorCategory>Correctable</ErrorCategory>
            <ErrorMessage>
                Form 100, APB/APE, [TaxPeriodBeginDate], or
                [TaxPeriodEndDate] can not be set to a date of 12-31-9999.
            </ErrorMessage>
            <RuleNumber>F100-010</RuleNumber>
            <Severity>R</Severity>
            <DataValue>TaxPeriodEndDate value: 9999-12-31</DataValue>
        </Error>
    </ErrorList>
</CA-SubmissionAcknowledgement>
```

Table 1-10: Validation Error Elements

Element	Definition
Note: The following elements are optional for all acknowledgements and will be included (as a repeating group) for each error found during the validation of a rejected transmission or submission.	
XPath	(Optional) The XPath expression of the location of an error in XML data with its full path from the root to the error element or attribute.
Error Category	The FTB-defined category for the reported error.
Error Message	Text describing the error, usually the rule text.
Rule Number	The FTB-assigned number for the rule creating the error.
Severity	([R]eject or Reject and [S]top) "Reject and Stop" errors cause validation of the transmission or submission to stop before any remaining validation rules are executed.
Data Value	(Optional) The value provided in the transmission or submission data for the element used in the validation rule.

6.7   Validating Tax Returns

Once the Transmission file passes validation, the Business e-file system validates the Submission file (tax return(s)). Tax return validation consists of two parts: Schemas validation and Business Rule validation.

6.7.1 Schema Validation

FTB recommends each return be run against a validating parser prior to being submitted to us. This pre-validation is intended to identify the majority of potential error conditions and minimize the chance of receiving errors from us later. A parser compares the XML document to the defined elements and attributes of the Schemas to ensure a well-formed document is received. Schemas provide the basic definition for an element – what is required, field length, data type, allowable values, etc. Data integrity depends on each data element complying with the data format specifications.

If the tax preparation software uses the FTB-defined XML Schemas to create the XML tax return, there should be no data format errors in the return. The Business e-file system verifies this by validating each return submission in the transmission file against the Schemas including validating the federal return against the current valid federal Schema. If a data format error is encountered in either the state or federal submission, the return will be rejected.

Note: When an error is found during Schema validation, processing is stopped at the point of the error. Consequently, there may be additional errors in the file that have not been identified.

6.7.2 Business Rule Validation

We validate all incoming business tax returns against our list of Business Rules that are published with our Schemas. When a return violates a Business Rule, our system will reject the return and include a message describing the error in the acknowledgement record.

Each Business Rule has a severity of either "Reject and Continue" or "Reject and Stop":

- When a Rule with the severity of "Reject and Continue" is violated, our system will continue validating the rest of the return and provide a list of all errors found in the return.
- When a Rule with the severity of "Reject and Stop" is violated, our system will stop validating the return. Only errors found before that point in the return will be listed in the acknowledgement record. Additional errors may exist in the return, but our system will not identify them until the return is resubmitted.

The following are examples of the Business Rules. The latest updates to the Business Rules associated with the validation of the return, can be found on our Website at www.ftb.ca.gov

Schema Validation Business Rules Example

Rule Number	Parent Schema	Rule Text	Severity	Error Type	Date Changed
X0000-010		Your State return does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop	XML Error	
X0000-020		The California Software ID Number [SoftwareId] must be the Computerized Tax Processor ID (CTPID) of the originating Software Developer.	Reject and Stop	XML Error	

6.8 Entity Entry Instructions

Use these guidelines for entering name and address information for California Business e-file returns. In some instances, our guidelines differ from those used by the IRS.

General Instructions

- Do not use punctuation or symbols, unless specifically allowed.
  Note: The only symbols allowed in the entity portion of the return are a slash and a hyphen (dash). If a fraction is part of the street address, enter a forward slash (/).

Corporation Name Control Field

- Always use the word "**AND**" for the ampersand (&) symbol
- Never use the word "**THE**" when **PRECEDING** the Corporation or Partnership.
- Never space when a space, punctuation, symbols, or special characters are shown.
- Corporation Control [Header][NameControl] consists of the first FOUR (4) characters of the Corporation Name.   For example:

Example:	10 Eleven Inc.	**Key:**	10EL
Example:	Ten Eleven Inc.	**Key:**	TENE
Example:	The Bunny Patch, Inc.	**Key:**	BUNN
Example:	Joe The Baker	**Key:**	JOET
Example:	TJ's	**Key:**	TJS
Example:	M & V Enterprises, Inc.	**Key:**	MAND

Name Fields

- Never include spaces in the following fields:
    - Name Control [NameControl]
    - Corporation Name [CorporationName]

Address Fields

- Use Standard Abbreviations, as shown in Section 6.9, for the suffix of the street name.
- Enter "PMB" followed by the box number in the [InCareOfAddress] field if the taxpayer has a Private Mail Box. If the [InCareOfAddress] Address field has other information, enter the PMB at the end of the Street Address field. Never truncate PMB information.
- Enter the suite number in the [StreetAddress] field or [InCareOfAddress] field. Include the identifier (Suite, Ste.).
- When entering supplemental information, such as "Care of" name or business name, in the [InCareOfAddress] field, omit the words "c/o" and "ATTN:
- Use the standard two-digit abbreviation for the state or U.S. possession in the [State] field (Refer to Section 6.10).
- Apply standard abbreviations if the address exceeds the allowable length.

Foreign Addresses

- Use the [CA-ForeignAddress] type for foreign addresses.
- Use specific foreign address rules:
    - For Hong Kong, enter "Hong Kong" in the City field and "China" in the Country field.
    - For Singapore, enter "Singapore" in both the City and Country fields.
    - For Baja California, enter "Mexico" in the Country field.
    - For Canada, refer to section 6.10 for acceptable Canadian province abbreviations. Enter "Canada" in the [Country] field, followed by the province abbreviation in the [ProvinceOrState].)

6.9 Standard Abbreviations

Use the following abbreviations for the singular or plural form of these words.

Name	Abbr	Name	Abbr	Name	Abbr
Air Force Base	AFB	Freeway	FWY	Point	PT
America(n)	AMER	Garden	GDN	Post Office	PO
And/&	/	Gateway	GTWY	Presidio	PRES
Annex	ANX	Grove	GRV	Private Mail Box	PMB
Apartment/Apartamento	APT	Headquarters	HQ	Ranch/Rancho	RNCH
Associates/Association	ASSOC	Heights	HTS	River	RIV
Avenue/Avenida	AV	Highland	HGLD	Road	RD
Bank	BK	Highway	HWY	Room	RM
Battalion	BTN	Hospital	HOSP	Rural Route	RR
Battery	BTRY	Hotel	HTL	Saint/Sainte	ST
Beach	BCH	Incorporated	INC	San/Santo	SN
Boulevard	BL	Industry	IND	School	SCH
Box	BX	International	INTL	Service	SERV
Branch	BR	Island/Isle	IS	South *	S
Broadway	BRDWY	Junction	JCT	Southeast *	SE
Building	BLDG	Lake	LK	Southwest *	SW
California	CALIF	Lane	LN	Space	SP
Caminita	CMNTA	Lodge	LDG	Space Flight Center	SFC
Caminito	CMNTO	Loop	LP	Spring	SPG
Camino	CMNO	Lower	LWR	Squadron	SQD
Canyon	CYN	Management	MGMT	Square	SQ
Causeway	CSWY	Manor	MNR	Station	STA
Center	CTR	Marine Corps Air Station	MCAS	Street	ST
Central	CTL			Suite	STE
Circle	CIR	Martin Luther King (JR)	M L KING	Taxpayer Unknown	**TAXPAYER UNKNWN**
City	CY			Terminal	TERM
Coast	CST	Medical	MED	Terrace	TER
College	CLG	Memorial	MEM	Track	TRAK
Community	COMM	Mission	MSN	Trail	TRL
Commonwealth	CMNWLTH	Mobile	MBL	Trailer	TRLR
Company	CO	Motel	MTL	Trust	TR
Convalescent	CONV	Mount	MT	Unit/Union	UN
Corporation	CORP	Mountain	MTN	University	UNIV
Country	CNTRY	National	NAT	Upper	UPR
County	CNTY	Naval	NAV	Valley	VLY
Court	CT	Naval Air Base	NAB	Verdes	VRD
Crossing	XING	Naval Air Station	NAS	View	VW
Department	DEPT	North *	N	Villa/Ville	VL
Division/Divide	DV	Northeast *	NE	Village	VLG
Drive	DR	Northwest *	NW	Vista	VIS
East *	E	Number/#	NO	Walk	WK
Estate	EST	Pacific	PAC	Walkway	WKWY
Expressway	EXPY	Park	PK	Way	WY
Flat	FLT	Parkway	PKY	West *	W
Floor	FL	Place	PL		
Fort	FT	Plaza	PLZ		

6.10 Standard State Abbreviations and ZIP Code Ranges

State	Abbr	ZIP Code	State	Abbr	ZIP Code
Alabama	AL	350-369	Montana	MT	590-599
Alaska	AK	995-999	Nebraska	NE	680-693
Arizona	AZ	850-865	Nevada	NV	889-898
Arkansas	AR	716-729	New Hampshire	NH	030-038
California	CA	900-962	New Jersey	NJ	070-089
Colorado	CO	800-816	New Mexico	NM	870-884
Connecticut	CT	060-069	New York	NY	004nn, 005nn
Delaware	DE	197-199			06390, 100-149
District of			North Carolina	NC	270-289
Columbia	DC	200-205, 20799	North Dakota	ND	580-588
Florida	FL	320-349	Ohio	OH	430-459
Georgia	GA	300-319, 398-399	Oklahoma	OK	730-731, 734-749
			Oregon	OR	970-979
Hawaii	HI	967-968	Pennsylvania	PA	150-196
Idaho	ID	832-838	Rhode Island	RI	028-029
Illinois	IL	600-629	South Carolina	SC	290-299
Indiana	IN	460-479	South Dakota	SD	570-577
Iowa	IA	500-528	Tennessee	TN	370-385
Kansas	KS	660-679	Texas	TX	733nn, 73949
Kentucky	KY	400-427			750-799
Louisiana	LA	700-714			885nn
Maine	ME	039-049	Utah	UT	840-847
Maryland	MD	20331, 20335-219	Vermont	VT	050-054, 056-059
Massachusetts	MA	010-027, 055nn	Virginia	VA	20040-201nn, 20301, 20370, 220-246
			Washington	WA	980-994
Michigan	MI	480-499	West Virginia	WV	247-268
Minnesota	MN	550-567	Wisconsin	WI	49936, 530-549
Mississippi	MS	386-397, 71233	Wyoming	WY	820-834
Missouri	MO	630-658			

State	Abbr	ZIP Code	State	Abbr	ZIP Code
Military Addresses Overseas (APO or FPO)			**United States Possessions Abbreviations**		
Europe, Middle East, Africa, and Canada	AA	34000-34099	American Samoa	AS	96799
Americas (other than Canada)	AE	090-098	Federated States of Micronesia	FM	96941-96944
Pacific	AP	96200-96699 & 98700	Guam	GU	969
			Marshall Islands	MH	96960, 96970
			Northern Mariana Is.	MP	96950-96952
			Palau	PW	96940
			Puerto Rico	PR	006-007, 009
			Virgin Islands	VI	008

Canadian Province Abbreviations

Alberta	AB	Newfoundland	NF	Ontario	ON	Yukon Territories	YT
British Columbia	BC	Northwest Territories	NT	Prince Edward Island	PE		
Manitoba	MB	Nova Scotia	NS	Quebec	PQ		